

SENATE BILL 2010  
By Burchett

AN ACT to amend Tennessee Code Annotated, Title 67,  
relative to certain entities organized for the  
preservation or rehabilitation of historic properties.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-330(a), is amended by deleting subdivision (6) and by substituting instead the following:

(6) The sales price of admissions to amusement or recreational activities  
conducted, produced or provided by:

(A) Not-for-profit museums, not-for-profit entities that operate historic  
sites, or not-for-profit historical societies, organizations or associations;

(B) Organizations that have received and currently hold a determination  
of exemption from the internal revenue service pursuant to 26 U.S.C. § 501(c);

(C) Organizations listed in Major Group No. 86 of the Standard Industrial  
Classification Manual of 1972, as amended, prepared by the office of  
management and budget of the federal government; or

(D) Entities that satisfy all requirements set forth in § 67-4-2008(a)(13);  
provided, however, the exemption authorized by this subdivision shall not apply unless  
such entities, societies, organizations or associations promote, produce and control the  
entire production or function;

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.